

CLERK: Mr. President, Senator Hall would move to amend his amendment. Senator, AM2033.

SPEAKER BAACK: Senator Hall.

SENATOR HALL: Thank you, Mr. Speaker, members. This amendment is being passed out to you. And what this amendment does is fill that hole, as....You know much of the discussion that I heard centered around the issue of the occupation tax. Much of the discussion that I heard, on General File, that I heard folks say they went back to their districts and people said, let's do the sales tax. Well, I can't do a sales tax, general sales tax increase, but I can sure do a reduction in some of the exemptions in the area of sales tax. There's been virtually quasi, I guess, unanimous, if that's possible, unanimous exception...or acceptance of the depreciation surcharge. And 1.75 is the fair rate, it's not the 1.4, or the 1.5, but it's not the 2.0 that Senator Lamb had in there. And the issue of the corporate income tax, I think, is a fair one. The way that I would fill that other hole is this amendment. It would strike the occupation tax, and it would do away with the sales tax exemption in five areas. And those five areas would be these, legal services we'd now pay sales tax on. So, in other words, if I go have a will drawn up and that will costs me \$100, I pay in Omaha 6.50 in sales tax, 5 percent to the state, and 1.5 to the City of Omaha. Accounting services now would be taxed. In other words, if I had my taxes done, for example, finally get around to getting them done, I would pay sales tax on that, or bookkeeping, those kinds of things, accounting services would now be subject to sales tax. Engineering services with regard to construction and any other types of areas where engineering would be involved. Architecture, the same way, they would now be subject to sales tax, as would printing and publishing. When you add those five areas up you get to \$41.2 million. So what you would have is a package that would look like this, it would have the depreciation surcharge, 1.75, 42.6 million there; 41.2 would be the sales tax and services in the area of businesses, and then you would have the corporate income tax that would be a little over \$10 million, and your package would come to just under \$94 million. Now, ladies and gentlemen, you know nobody wants to pay tax. And I heard the lobby outside and I heard them quoted in the paper, and I've seen them on TV saying how they wanted to be an integral part of this, how they want to pay their fair share, and they want to make sure that the revenue is